

County Auditor

Department Overview

The Gallatin County Auditor's Office independently serves the citizens of Gallatin County by promoting accountability, fiscal integrity and openness in county government. The Office ensures the proper use of public resources by following laws, regulations and by working with local government and its citizens.

The County Auditor is an elected position, elected to a four-year term. In general, the Auditor's responsibilities include, but are not limited to the following:

To audit all claims against the county for compliance with county policies, state law and generally accepted accounting principles. Based on this review the Auditor makes a recommendation to the Board of County Commissioners to approve or deny payment of each claim presented. The County Auditor also examines the books and accounts of county and township officers on a quarterly basis and other duties assigned by the County Commissioners.

Department Goals

- To promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
 - To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
 - Effect change when needed and support exiting good practices with technical assistance, advocacy special studies and audits.
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Recent Accomplishments

- Continued to increase the scope of scheduled audits.
- Conducted special audits of the Detention Center, Clerk of District Court and Solid Waste Management District.
- Continued to work closely with the Clerk & Recorder's Accounting Office to minimize duplication of work.
- Continued to reduce staff.
- Established and implemented appropriate internal controls.
- Continue to clean up Vendor Accounts
- Worked with the Treasurer's Office to account for all monies at the Fair gates.
- Assisted in training County staff on Accounting and Auditing policies and procedures.
- Established F.A.AC.T meetings consisting of the Finance, Auditor, Accounting and Treasurer's Office to facilitate better communication within county offices.

Department Budget

GENERAL GOVERNMENT

County Auditor

Object of Expenditure	Actual FY 2007	Final FY 2008	Actual FY 2008	Request FY 2009	Preliminary FY 2009	Final FY 2009
Personnel	\$ 135,004	\$ 145,338	\$ 144,008	\$ 144,941	\$ 149,428	\$ 148,721
Operations	17,562	30,300	30,056	20,300	20,300	20,300
Debt Service	-	-	-	-	-	-
Capital Outlay	29,000	5,200	5,177	-	-	-
Transfers Out	-	-	-	-	-	-
Total	\$ 181,566	\$ 180,838	\$ 179,241	\$ 165,241	\$ 169,728	\$ 169,021

Budget by Fund Group

General Fund	\$ 163,566	\$ 180,838	\$ 179,241	\$ 165,241	\$ 169,728	\$ 169,021
Special Revenue Funds	18,000	-	-	-	-	-
Debt Service Funds	-	-	-	-	-	-
Capital Project Funds	-	-	-	-	-	-
Enterprise Funds	-	-	-	-	-	-
Internal Service Funds	-	-	-	-	-	-
Trust & Agency Funds	-	-	-	-	-	-
Total	\$ 181,566	\$ 180,838	\$ 179,241	\$ 165,241	\$ 169,728	\$ 169,021

Funding Sources

Tax Revenues	\$ 53,717	\$ 48,425	\$ 47,940	\$ 44,514	\$ 49,001	\$ 48,425
Non-Tax Revenues	90,743	84,734	80,497	81,458	81,458	84,734
Cash Reappropriated	37,105	47,679	50,803	39,269	39,269	35,862
Total	\$ 181,566	\$ 180,838	\$ 179,241	\$ 165,241	\$ 169,728	\$ 169,021

Department Personnel

Personnel Summary

No	FT/PT	Title	FTE
1	Full-Time	Elected County Auditor	1.00
1	Full-Time	Accounting Technician	1.00
0.5	Half-Time	Accountant	0.50

Total Program FTE 2.50

County Auditor

2009 Budget Highlights

Personnel

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Operations

-

Capital

-

County Commission Goals/Department Response

The County Commission established a set of overarching goals for the county government. Listed below are the County Commission's goals, followed by the methods by which the Auditor's Office is striving to fulfill those goals.

Exceptional Customer Service

- Continue to promote open and accountable government by providing independent and impartial reviews, public access to information, and service for County government and the public.
- Continue posting credit card activities and audit reports on the external website to enable public access and review.

Be Model for Excellence in Government

- To ensure that County government is honest, efficient, effective, equitable and fully accountable to its citizens.
- Effect change when needed and support existing good practices with technical assistance, advocacy special studies and audits.
- Continue level of service to taxpayers, vendors and county employees
- Continue to find ways to reduce duplication of work and eliminate excess in county government.

Improve Communications

- Continue to facilitate meetings between Elected Officials, Departments and Agencies to resolve issues.
- Continue to help train Elected Officials, Department Heads and staff on any existing policies, new policies and any changes to those policies.

To be the Employer of Choice

- Promote training and education of Auditor staff.
- Assist in training other county staff when and where necessary.

GENERAL GOVERNMENT

County Auditor

WORKLOAD INDICATORS/PERFORMANCE MEASURES

Workload Indicators		Actual	Actual	Estimated	Projected
Indicator		FY 2006	FY 2007	FY 2008	FY 2009
1 .	Number of Quarterly Audits Assigned	36	36	36	-
2 .	Number of Special Audits/Projects Assigned	5	10	24	-
3 .	Number of invoices reviewed and processed	21,292	21,600	22,000	-

Performance Measures		Actual	Actual	Estimated	Projected
Measure		FY 2006	FY 2007	FY 2008	FY 2009
1 .	Quarterly Audits Completed	72%	75%	90%	0%
2 .	Special Audits/Projects Completed	60%	80%	90%	0%
3 .	Unqualified audit - Countywide	100%	100%	100%	0%

Comments